

REPORT DIGEST

OFFICE OF THE LIEUTENANT GOVERNOR FINANCIAL AND COMPLIANCE AUDIT

**(In accordance with the Single Audit Act
of 1984 and OMB Circular A-128)**

FOR THE TWO YEARS ENDED JUNE 30, 1995

INTRODUCTION

Our report disclosed no material findings of noncompliance. We commend the Office for maintaining effective fiscal controls.

AUDITORS' OPINION

Our auditors state the June 30, 1995 and 1994 financial statements of the Office of the Lieutenant Governor are fairly presented in all material respects.

WILLIAM G. HOLLAND, Auditor General

WGH:BAR:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	00	
Repeated audit findings	00	
Prior recommendations implemented	01	

SPECIAL ASSISTANT AUDITORS

Berg, DeMarco, Lewis, Sawatski & Co. served as special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

OFFICE OF THE LIEUTENANT GOVERNOR
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$5,026,946	\$4,018,174	\$3,304,302
<u>OPERATIONS TOTAL</u>	\$2,323,650	\$2,255,304	\$3,079,202
% of Total Expenditures	46.2%	56.1%	93%
Personal Services	\$849,268	\$933,560	\$889,985
% of Operations Expenditures	36.6%	41.4%	29%
Average No. of Employees	27	29	31
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$134,970 5.8%	\$143,056 6.3%	\$137,486 4%
Contractual Services	\$275,214	\$239,169	\$274,039
% of Operations Expenditures	11.8%	10.6%	9%
All Other Operations Items	\$1,064,198	\$939,519	\$1,777,692
% of Operations Expenditures	45.8%	41.7%	58%
<u>GRANTS TOTAL</u>	\$2,703,296	\$1,762,870	\$225,100
% of Total Expenditures	53.8%	43.9%	7%
●Cost of Property and Equipment	\$482,980	\$456,743	\$447,724

AGENCY DIRECTOR(S)

During Audit Period: Honorable Bob Kustra
Currently: Honorable Bob Kustra